



3014 (02-09-04)

ANNUAL REPORT

OF

Name: NEW RICHMOND CITY UTILITIES

Principal Office: 156 E FIRST STREET
NEW RICHMOND, WI 54017

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

I DENNIS HORNER of
(Person responsible for accounts)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

UTILITY MANAGER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: NEW RICHMOND CITY UTILITIES

Utility Address: 156 E FIRST STREET
NEW RICHMOND, WI 54017

When was utility organized? 1/1/1890

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DENNIS A HORNER

Title: UTILITY MANAGER

Office Address:

156 E FIRST STREET
NEW RICHMOND, WI 54017

Telephone: (715) 246 - 3628

Fax Number: (715) 246 - 7129

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name:

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

P.O. BOX 1148
EAU CLAIRE, WI 54702-1148

Telephone: (715) 833 - 1717

Fax Number: (715) 836 - 7877

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

IDENTIFICATION AND OWNERSHIP

President, chairman, or head of utility commission/board or committee:

Name: PATRICK MCGURRAN**Title:** PRESIDENT**Office Address:**156 E FIRST STREET
NEW RICHMOND, WI 54017**Telephone:** (715) 246 - 3628

Are records of utility audits by individuals or firms, other than utility employee? YES**Date of most recent audit report:** 3/19/2003**E-mail Address:****Period covered by most recent audit:** 1/1/2002 THROUGH 12/31/2002

Names and titles of utility management including manager or superintendent:

Name: MR DENNIS A HORNER**Title:** UTILITY MANAGER**Office Address:**156 E FIRST STREET
NEW RICHMOND, WI 54017**Telephone:** (715) 246 - 3628**Fax Number:** (715) 246 - 7129**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:RALPH BERENDS, SECRETARY
PATRICK MCGURRAN, PRESIDENT
ROBERT MULLEN, COMMISSION MEMBER
WILLIAM SMITH, COMMISSION MEMBER
GERALD WARNER, COMMISSION MEMBER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	748,290	722,555	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	390,560	410,769	2
Depreciation Expense (403)	117,797	103,653	3
Amortization Expense (404-407)	919	6,394	4
Taxes (408)	113,906	108,213	5
Total Operating Expenses	623,182	629,029	
Net Operating Income	125,108	93,526	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	125,108	93,526	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	27,097	35,326	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	27,097	35,326	
Total Income	152,205	128,852	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	152,205	128,852	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	30,275	17,755	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	23,204	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	30,275	40,959	
Net Income	121,930	87,893	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,669,144	1,581,251	20
Balance Transferred from Income (433)	121,930	87,893	21
Miscellaneous Credits to Surplus (434)	13,967	0	22
Miscellaneous Debits to Surplus--Debit (435)	5,238	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,799,803	1,669,144	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	27,097	5
Total (Acct. 419):	27,097	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
PRIOR PERIOD ADJUSTMENT FOR ACCRUED SICK AND COMP TIME	13,967	9
Total (Acct. 434):	13,967	
Miscellaneous Debits to Surplus (435):		
PRIOR PERIOD ADJUSTMENT FOR ACCRUED VACATION	5,238	10
Total (Acct. 435)--Debit:	5,238	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	748,290	0	0	0	748,290	1
Less: interdepartmental sales	4,304		0	0	4,304	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	1,472				1,472	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	742,514	0	0	0	742,514	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	148,713		148,713	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	21,821		21,821	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	170,534	0	170,534	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,846,180	6,000,515	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,294,164	1,175,218	2
Net Utility Plant	5,552,016	4,825,297	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	177,467	192,881	5
Other Investments (124)	0	4,051	6
Special Funds (125)	54,112	0	7
Total Other Property and Investments	231,579	196,932	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	340,335	422,929	8
Temporary Cash Investments (132)	680,948	510,561	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	69,125	61,730	11
Other Accounts Receivable (143)	4,328	13,641	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	5,982	1,431	14
Materials and Supplies (150)	16,101	11,281	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,116,819	1,021,573	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	7,632	153,445	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	102,338	0	20
Total Deferred Debits	109,970	153,445	
Total Assets and Other Debits	7,010,384	6,197,247	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,486,450	1,486,450	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,799,803	1,669,144	23
Total Proprietary Capital	3,286,253	3,155,594	
LONG-TERM DEBT			
Bonds (221)	732,721	361,722	24
Advances from Municipality (223)	0	329,773	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	732,721	691,495	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	37,526	18,236	28
Payables to Municipality (233)	4,058	20,226	29
Customer Deposits (235)			30
Taxes Accrued (236)	100,560	106,687	31
Interest Accrued (237)	7,126	10,338	32
Other Current and Accrued Liabilities (238)	66,010	59,630	33
Total Current and Accrued Liabilities	215,280	215,117	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,776,130	2,135,041	41
Total Liabilities and Other Credits	7,010,384	6,197,247	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	6,831,910	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	14,270				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	6,846,180	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,294,164	0	0	0	10
Total Accumulated Provision	1,294,164	0	0	0	
Net Utility Plant	5,552,016	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,175,218				1,175,218	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	117,797				117,797	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	10,644				10,644	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	128,441	0	0	0	128,441	13
Debits during year						14
Book cost of plant retired	9,495				9,495	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	9,495	0	0	0	9,495	19
Balance End of Year	1,294,164	0	0	0	1,294,164	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	16,101	11,281	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	16,101	11,281	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1988 MRB	320	428	1,600	1
2001 GO NOTE	510	428	4,337	2
2002 GO NOTE	89	428	1,695	3
Total			7,632	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,486,450	1
Changes during year (explain):		2
Balance end of year	<u>1,486,450</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1996A GO BONDS	08/15/1996	10/15/2015	4.65%	81,622	1
1997C REVENUE BONDS	12/15/1997	05/15/2008	4.60%	315,446	2
2001 GO NOTE	07/02/2001	04/01/2011	4.15%	228,225	3
2002 GO BONDS	07/01/2002	04/01/2012	4.80%	107,428	4
Total Bonds (Account 221):				732,721	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	106,687	1
Accruals:		
Charged water department expense	113,906	2
Charged electric department expense		3
Charged sewer department expense	2,814	4
Other (explain):		
NONE		5
Total Accruals and other credits	116,720	
Taxes paid during year:		
County, state and local taxes	106,687	6
Social Security taxes	15,465	7
PSC Remainder Assessment	695	8
Other (explain):		
NONE		9
Total payments and other debits	122,847	
Balance end of year	100,560	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
1997C REVENUE BOND	2,682	15,692	16,049	2,325	2
1996A GO BONDS		4,400	3,345	1,055	3
2001 GO NOTE		9,032	6,437	2,595	4
2002 GO BONDS		1,151		1,151	5
Subtotal	2,682	30,275	25,831	7,126	
Advances from Municipality (223)					
1992 A GO BOND	0			0	6
1996A GO BOND	1,112		1,112	0	7
2001 GO NOTE	6,544		6,544	0	8
Subtotal	7,656	0	7,656	0	
Other Long-Term Debt (224)					
NONE	0			0	9
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	10
Subtotal	0	0	0	0	
Total	10,338	30,275	33,487	7,126	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,135,041	0	0	0	0	2,135,041	1
Add credits during year:							
For Services	110,467					110,467	2
For Mains	443,550					443,550	3
Other (specify):							
HYDRANTS	87,072					87,072	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,776,130	0	0	0	0	2,776,130	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO ELECTRIC UTILITY	177,467	1
Total (Acct. 123):	177,467	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
BOND RESERVE ACCOUNT	54,112	3
Total (Acct. 125):	54,112	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	69,125	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	69,125	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
MISCELLANEOUS ACCOUNTS RECEIVABLE	4,328	11
Total (Acct. 143):	4,328	
Receivables from Municipality (145):		
DUE FROM OTHER FUNDS - OPERATING ITEMS	5,982	12
Total (Acct. 145):	5,982	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
UNAMORTIZED PORTION OF WATER TOWER PAINTING	102,338	15
Total (Acct. 183):	102,338	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
DUE TO OTHER FUNDS - OPERATING ITEMS	4,058	16
Total (Acct. 233):	4,058	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	6,416,212	0	0	0	6,416,212	1
Materials and Supplies	13,691	0	0	0	13,691	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,234,691	0	0	0	1,234,691	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,455,585	0	0	0	2,455,585	6
Other (specify):					0	7
Average Net Rate Base	2,739,627	0	0	0	2,739,627	
Net Operating Income	125,108	0	0	0	125,108	8
Net Operating Income as a percent of						
Average Net Rate Base	4.57%	N/A	N/A	N/A	4.57%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,486,450	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,734,473	3
Other (Specify):		4
Total Average Proprietary Capital	3,220,923	
Net Income		
Net Income	121,930	5
Percent Return on Proprietary Capital	3.79%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-12)

The cost of painting the water tower is being amortized at the rate of \$44,340 annually. Amortization is being charged to account 650.

Interest Accrued (Acct. 237) (Page F-17)

In previous years, the 2001 GO note and 1996A GO bonds were reported in account 223 Advances from Municipality. To correct this, the beginning of year accrued interest was shown as paid and the remaining information about those bonds was recorded in account 221 Bonds.

Balance Sheet End-of-Year Account Balances (Page F-19)

Other Deferred Debits (183) contains unamortized cost of water tower painting in past years. The amount is being amortized at a rate of \$44,340 per year. Amortization is recorded in account 650 Maintenance of Distribution Reservoirs and Standpipes. The costs were capitalized in 1998 and are being amortized over 6 years.

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

To the City Council
City of New Richmond
New Richmond, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the New Richmond Water Utility, an enterprise fund of the City of New Richmond, as of December 31, 2002 and 2001, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2002 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

VIRCHOW, KRAUSE & COMPANY, LLP

Eau Claire, Wisconsin
March 22, 2003

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

1/1/04 email:

This email is in response to the PSC's 2002 analytical review of the New Richmond Municipal Water Utility.

1. Details on contributed services are as follows: \$60,747 was special assessed to property owners. The amount is the actual cost of installation. \$49,720 was a developer contribution. This amount was the actual cost for the developer.

Details on contributed mains are as follows: \$236,652 was special assessed to property owners. The amount is the actual cost of installation. \$206,898 was a developer contribution. This amount was the actual cost for the developer.

The remaining additions in both plant accounts were paid for by the utility.

2. We have made a note of this and will make sure the 2003 report is correct.

3. The adjustment of 36 meters is to adjust the number of meters to utility records.

Please let me know if you have any further questions.

Kimberly M. Shult, CPA
Virchow, Krause & Company, LLP

December 22, 2003

Mr. Dennis A. Horner, Utility Manager
New Richmond Municipal Water and Sewer Utility
156 E. First Street
New Richmond, WI 54017- Pat, need zip plus four

2002 Analytical Review DWCCA-4140-ELE

Dear Mr. Horner:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. On Pages W-15 and W-16, additions are reported to Water Mains and Water Services. Footnotes to both schedules indicate that the additions were financed by contributions. Please review head notes to both schedules and

FINANCIAL SECTION FOOTNOTES

provide an explanation of who paid the contributions and the basis of the contribution, i.e. developer, special assessment, Cz-1, etc.

2. On Page W-7, the amount reported for Utility Plant Jan. 1 does not agree with the amount reported for plant on Page F-7 of the prior year report. The difference is immaterial; however, please use the correct amount in the future.

3. On Page W-17, adjustments are reported to the meters schedule. The head note to this schedule requests that adjustments be explained. Please furnish an explanation.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE: :w:\compl\Analytical Reviews\2002 analytical review letters\4140

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	699,710	1
Total Sales of Water	699,710	
Other Operating Revenues		
Forfeited Discounts (470)	1,086	2
Miscellaneous Service Revenues (471)	4,026	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	43,468	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	48,580	
Total Operating Revenues	748,290	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	58,830	9
Water Treatment Expenses (630-635)	12,161	10
Transmission and Distribution Expenses (640-655)	145,465	11
Customer Accounts Expenses (901-904)	33,673	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	140,431	14
Total Operation and Maintenance Expenses	390,560	
Other Operating Expenses		
Depreciation Expense (403)	117,797	15
Amortization Expense (404-407)	919	16
Taxes (408)	113,906	17
Total Other Operating Expenses	232,622	
Total Operating Expenses	623,182	
NET OPERATING INCOME	125,108	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	5	101	142	1
Commercial	13	219	3,721	2
Industrial				3
Total Unmetered Sales to General Customers (460)	18	320	3,863	
Metered Sales to General Customers (461)				
Residential	2,299	122,797	283,337	4
Commercial	309	55,301	96,882	5
Industrial	28	89,916	86,317	6
Total Metered Sales to General Customers (461)	2,636	268,014	466,536	
Private Fire Protection Service (462)	23		10,873	7
Public Fire Protection Service (463)	1		184,725	8
Other Sales to Public Authorities (464)	39	21,096	29,409	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	4	3,706	4,304	12
Total Sales of Water	2,721	293,136	699,710	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	184,725	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	184,725	
Forfeited Discounts (470):		
Customer late payment charges	1,086	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,086	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS SERVICE REVENUES	4,026	7
Total Miscellaneous Service Revenues (471)	4,026	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	11,402	10
Other (specify):		
ANTENNA RENTAL CHARGES	32,066	11
Total Other Water Revenues (474)	43,468	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Labor (620)	1,288	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	30,002	7
Operation Supplies and Expenses (623)	574	8
Maintenance of Pumping Plant (625)	26,966	9
Total Pumping Expenses	58,830	
WATER TREATMENT EXPENSES		
Operation Labor (630)	6,721	10
Chemicals (631)	5,440	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	12,161	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	33,427	14
Operation Supplies and Expenses (641)	6,237	15
Maintenance of Distribution Reservoirs and Standpipes (650)	44,514	16
Maintenance of Mains (651)	11,239	17
Maintenance of Services (652)	16,004	18
Maintenance of Meters (653)	22,491	19
Maintenance of Hydrants (654)	11,553	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	145,465	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	5,772	22
Accounting and Collecting Labor (902)	26,400	23
Supplies and Expenses (903)	29	24
Uncollectible Accounts (904)	1,472	25
Total Customer Accounts Expenses	33,673	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	8,963	27
Office Supplies and Expenses (921)	7,421	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	11,210	30
Property Insurance (924)	7,846	31
Injuries and Damages (925)	2,777	32
Employee Pensions and Benefits (926)	77,002	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	12,260	35
Transportation Expenses (933)	6,701	36
Maintenance of General Plant (935)	6,251	37
Total Administrative and General Expenses	140,431	
Total Operation and Maintenance Expenses	390,560	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		100,561	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,814	2
Net property tax equivalent		97,747	
Social Security		15,464	3
PSC Remainder Assessment		695	4
Other (specify): NONE			5
Total tax expense		113,906	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Saint Croix				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.202700				3
County tax rate	mills		3.617900				4
Local tax rate	mills		8.297500				5
School tax rate	mills		8.114700				6
Voc. school tax rate	mills		1.198800				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.431600				10
Less: state credit	mills		1.066700				11
Net tax rate	mills		20.364900				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.297500				14
Combined School Tax Rate	mills		9.313500				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.611000				17
Total Tax Rate	mills		21.431600				18
Ratio of Local and School Tax to Total	dec.		0.821731				19
Total tax net of state credit	mills		20.364900				20
Net Local and School Tax Rate	mills		16.734460				21
Utility Plant, Jan. 1	\$	6,014,785	6,014,785				22
Materials & Supplies	\$	11,281	11,281				23
Subtotal	\$	6,026,066	6,026,066				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	6,026,066	6,026,066				26
Assessment Ratio	dec.		0.997200				27
Assessed Value	\$	6,009,193	6,009,193				28
Net Local & School Rate	mills		16.734460				29
Tax Equiv. Computed for Current Year	\$	100,561	100,561				30
Tax Equivalent per 1994 PSC Report	\$	98,480					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	100,561					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,025		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	142,835	31,648	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	144,860	31,648	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	137,639		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	85,260	749	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	91,833	193	20
Total Pumping Plant	314,732	942	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,430	2,000	23
Total Water Treatment Plant	5,430	2,000	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	200		24
Structures and Improvements (341)	70		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,025	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)	5,881		168,602	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	5,881	0	170,627	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			137,639	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			86,009	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			92,026	20
Total Pumping Plant	0	0	315,674	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			7,430	23
Total Water Treatment Plant	0	0	7,430	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			200	24
Structures and Improvements (341)			70	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	433,604		26
Transmission and Distribution Mains (343)	3,362,086	550,541	27
Fire Mains (344)	0		28
Services (345)	683,846	112,121	29
Meters (346)	337,259	37,423	30
Hydrants (348)	472,748	99,156	31
Other Transmission and Distribution Plant (349)	327		32
Total Transmission and Distribution Plant	5,290,140	799,241	
GENERAL PLANT			
Land and Land Rights (389)	200		33
Structures and Improvements (390)	93,001		34
Office Furniture and Equipment (391)	15,674	4,369	35
Computer Equipment (391.1)	12,497	580	36
Transportation Equipment (392)	70,459		37
Stores Equipment (393)	339		38
Tools, Shop and Garage Equipment (394)	20,299	2,110	39
Laboratory Equipment (395)	585		40
Power Operated Equipment (396)	9,474		41
Communication Equipment (397)	6,350		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	16,475		44
Other Tangible Property (399)	0		45
Total General Plant	245,353	7,059	
Total utility plant in service directly assignable	6,000,515	840,890	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,000,515	840,890	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			433,604	26
Transmission and Distribution Mains (343)	392		3,912,235	27
Fire Mains (344)			0	28
Services (345)			795,967	29
Meters (346)	2,328		372,354	30
Hydrants (348)	894		571,010	31
Other Transmission and Distribution Plant (349)			327	32
Total Transmission and Distribution Plant	3,614	0	6,085,767	
GENERAL PLANT				
Land and Land Rights (389)			200	33
Structures and Improvements (390)			93,001	34
Office Furniture and Equipment (391)			20,043	35
Computer Equipment (391.1)			13,077	36
Transportation Equipment (392)			70,459	37
Stores Equipment (393)			339	38
Tools, Shop and Garage Equipment (394)			22,409	39
Laboratory Equipment (395)			585	40
Power Operated Equipment (396)			9,474	41
Communication Equipment (397)			6,350	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			16,475	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	252,412	
Total utility plant in service directly assignable	9,495	0	6,831,910	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	9,495	0	6,831,910	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			23,940	23,940	1
February			19,193	19,193	2
March			22,751	22,751	3
April			20,285	20,285	4
May			22,877	22,877	5
June			25,663	25,663	6
July			33,017	33,017	7
August			46,146	46,146	8
September			49,402	49,402	9
October			44,575	44,575	10
November			32,107	32,107	11
December			23,308	23,308	12
Total annual pumpage	0	0	363,264	363,264	
Less: Water sold				293,136	13
Volume pumped but not sold				70,128	14
Volume sold as a percent of volume pumped				81%	15
Volume used for water production, water quality and system maintenance				16,971	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				564	18
Total volume not sold but accounted for				17,535	19
Volume pumped but unaccounted for				52,593	20
Percent of water lost				14%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,131	23
Date of maximum: 1/1/2002					24
Cause of maximum:					25
Canning company operations					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				397	26
Date of minimum: 5/9/2002					27
Total KWH used for pumping for the year				343,000	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL - EAST FIRST	2	800	16	936,000	Yes	1
WELL - NORTH FIRST	3	802	16	1,390,000	Yes	2
WELL - WEST FIFTH	4	362	16	984,000	Yes	3
WELL - 11TH & BILMAR	5	352	16	1,610,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL # 2	WELL # 3	WELL # 4	1
Location	EAST FIRST STREET	NORTH FIRST STREET	WEST 5TH STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1932	1945	1962	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	670	800	670	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	9
Year Installed	1932	1945	1962	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	100	50	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL # 5			14
Location	ST 11TH STREET & BILMAR			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE			18
Year Installed	1988			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,100			21
Pump Motor or Standby Engine Mfr	US MOTOR			22
Year Installed	1988			23
Type	ELECTRIC			24
Horsepower	60			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TOWER # 1	TOWER # 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1964	1964	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	131	131	6
Total capacity in gallons (actual)	300,000	250,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	1,925	0	0	0	1,925	1
M	D	1.250	0	0	0	0	0	2
M	D	1.500	160	0	0	0	160	3
M	D	2.000	3,828	0	0	0	3,828	4
M	D	4.000	6,221	0	0	0	6,221	5
A	D	6.000	2,668	0	0	0	2,668	6
M	D	6.000	102,566	817	0	0	103,383	7
M	D	8.000	73,255	13,815	0	0	87,070	8
M	D	10.000	19,926	0	0	0	19,926	9
M	D	12.000	23,863	11,057	0	0	34,920	10
P	D	12.000	0	1,993			1,993	11
M	S	16.000	3,391	0	0	0	3,391	12
Total Within Municipality			237,803	27,682	0	0	265,485	
M	D	8.000	600	0	0	0	600	13
M	D	12.000	5,600	0	0	0	5,600	14
Total Outside of Municipality			6,200	0	0	0	6,200	
Total Utility			244,003	27,682	0	0	271,685	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,674	0	0	0	1,674	20	1
M	1.000	812	206	0	0	1,018	630	2
M	1.250	26	0	0	0	26		3
M	1.500	77	6	0	0	83	1	4
M	2.000	38	7	0	0	45	10	5
M	3.000	6	0	0	0	6		6
M	4.000	10	0	0	0	10	9	7
M	6.000	23	5	0	7	35	35	8
M	8.000	1	0	0	0	1		9
Total Utility		2,667	224	0	7	2,898	705	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,437	232	103	(13)	2,553	224	1
1.000	74	11	0	(10)	75	4	2
1.250	11	0	0	0	11	0	3
1.500	33	3	0	(9)	27	5	4
2.000	29	3	0	(2)	30	10	5
3.000	12	0	0	(1)	11	0	6
4.000	3	0	0	(1)	2	0	7
6.000	2	0	0	0	2	1	8
8.000	2	0	0	0	2	1	9
Total:	2,603	249	103	(36)	2,713	245	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,295	209	6	9	1	33	2,553	1
1.000	7	53	5	8	0	2	75	2
1.250	0	9	0	2	0	0	11	3
1.500	0	22	2	0	0	3	27	4
2.000	0	19	2	4	2	3	30	5
3.000	0	2	3	6	0	0	11	6
4.000	0	0	0	2	0	0	2	7
6.000	0	0	2	0	0	0	2	8
8.000	0	0	0	0	2	0	2	9
Total:	2,302	314	20	31	5	41	2,713	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	6				6	1
Within Municipality	433	50	2		481	2
Total Fire Hydrants	439	50	2	0	487	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 487

Number of distribution system valves end of year: 857

Number of distribution valves operated during year: 440

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

Public Fire Protection is billed directly to customers. Adding the average number of customers would misstate to total customer number for the utility. The number 1 was used to remove the error message.

Water Operation & Maintenance Expenses (Page W-05)

Maintenance of Pumping Plant (625) decreased in 2002 due to additional costs for inspecting, cleaning and repairing well pumps #2 and #5 incurred in 2001

Operation Labor (640) increased in 2002 due to an additional employee added mid-2001. In addition one part-time employee went to full-time during 2002. Employees also receive annual pay increases.

Operation Supplies and Expenses (641) decreased in 2002 due to additional training costs incurred in 2001 due to two new employees.

Maintenance of Meters (653) increased in 2002 due to more maintenance and testing of meters during the year.

Employee Pensions & Benefits (926) decreased in 2002 due to 2001 payout of accumulated sick leave to retiring employee of \$29,246.

Water Mains (Page W-15)

Water mains were primarily financed through contributions.

No retirement is shown for feet of main in 2002, however Page W-9 shows retirements of \$392. The retirement amount on W-9 is due to replaced valves only. No main was replaced/retired.

Water Services (Page W-16)

Water Services were primarily added by contributions in aid of construction.

Adjustments to 6" services are to adjust the number of services to utility records.

Meters (Page W-17)

One six inch meter was not tested since it is from the 1950's and cannot be tested. The utility is planning to replace the meter in 2003.

The two eight inch meters are on the utility wells. One was not tested in 2002, but is scheduled to be tested in 2003.
